IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

MONDAY, THE 12TH FEBRUARY 2007 / 23RD MAGHA 1928

WA.No. 330 of 2007()

AGAINST THE JUDGEMENT IN WPC.4491/2007 Dated 09/02/2007
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APPELLANT/PETITIONER:

M/S.ANNA TRADE LINKS, 16/1340 F,
D.J.HALL, KOCHUPALLY ROAD, THOPUMPADY,
COCHIN-05, ERNAKULAM DIST. REPRESENTED
BY PARTNER GNANESWAR M.N.

BY ADV. SRI.BOBBY JOHN
SRI.TOMSON T.EMMANUEL

RESPONDENTS/RESPONDENTS:
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1. THE INTELLIGENCE INSPECTOR,
SQUAD-V, COMMERCIAL TAXES, PALAKKAD.

2. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY SPECIAL GOVT. PLEADER (TAXES) MR.MATHEW G.VADAKKEL

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 12/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.S.RADHAKRISHNAN, Ag.C.J. &
M.N.KRISHNAN, J.

W.A.No.330 of 2007

Dated, this the 12th day of February, 2007

JUDGMENT

Radhakrishnan, Ag.C.J.

We find no infirmity in the discretion exercised by the learned Single Judge in directing the appellant to furnish bank guarantee. Learned counsel appearing for the appellant submitted that the defect pointed out is only a technical defect and, therefore, there is no justification in directing the appellant to furnish bank guarantee. These are all matters for the assessee to point out to the Sales Tax Officer or the Deputy Commissioner. Let Ext.P4 submitted before the competent officer be considered at the earliest and at any rate within a period of one week from the date of receipt of a copy of this judgment.

With the above direction the writ appeal is disposed of.

Sd/-
K.S.RADHAKRISHNAN,
Ag.CHIEF JUSTICE.

Sd/-
M.N.KRISHNAN,
JUDGE.

vns